



DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON, D.C. 20310-0109

NOV 01 2007

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Army Financial Management Guidance in Support of Contingency Operations

1. Purpose

a. This memorandum supersedes all previously published guidance to Army commands and activities concerning responsibilities for executing Army financial management functions in support of named contingency operations (CONOPS). This is a standing policy memorandum and applies to all commands and activities that receive funding directly from Headquarters, Department of the Army (HQDA). Updates will be published only for substantive changes to policy, procedure, and/or process. Accounting code guidance will be published annually and updated in governing Defense Finance and Accounting Service (DFAS) publications.

b. This memorandum incorporates current guidance from the Office of the Under Secretary of Defense (Comptroller) with regard to National Defense Appropriations Act and / or supplemental funding for the Global War on Terrorism (GWOT) and CONOPS cost reporting.

c. This memorandum does not provide specific guidance for direct and/or reimbursable Army missions in support of U.S. civil authorities, including response to domestic natural disasters, or international disaster relief efforts. Specific guidance for such support is provided by separate action.

d. This memorandum does not provide guidance for Temporary Change of Station (TCS) procedures. Effective 1 October 2007 (FY 08), the Department of the Army suspended the use of the Open Specified Allotment for Reserve Component Soldiers / units deploying on Operation Enduring Freedom (OEF) and Operation Iraqi Freedom (OIF) TCS orders. The U.S. Army Installation Management Command (IMCOM) is the overall program manager for TCS procedures for Active and Reserve Component Soldiers and units. Specific guidance for such support is provided by separate action.

2. References

- a. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation
- b. DFAS-IN Manual 37-100-XX, The Army Management Structure (AMS), updated annually
- c. DoD Financial Management Regulation 7000.14-R, Volume 12, Chapter 23
- d. Defense Federal Acquisition Regulation Supplement
- e. Department of the Army Personnel Policy Guidance, updated annually and as needed
- f. AR 715-9 Army Contractors Accompanying the Force, 25 October 1999
- g. DoD Directive 5101.1, DoD Executive Agents," September 23, 2002.
- h. DoD Directive 1235.10, Activation, Mobilization, and Demobilization of the Ready Reserve, 23 September 2004
- i. Policy Guidance for Mobilization for Training Legislation, Deputy Secretary of Defense Memorandum, 11 February 2005
- j. DoD Instruction 3020.41, Contractor Personnel Authorized to Accompany the U.S. Armed Forces, 3 October 2005.
- k. Secretary of Defense Memorandum, Utilization of the Total Force, 19 January 2007.

- l. Installation Management Command Policy for Temporary Change of Station (TCS) Procedures, 30 January 2007.
- m. Department of the Army Personnel Policy Guidance (PPG) for Contingency Operations in Support of GWOT, 31 January 2007.
- n. Memorandum of Agreement between Department of State and Department of Defense for Support to Provincial Reconstruction Teams (PRT) in Iraq, 22 February 2007.
- o. Assistant Secretary of the Army (Financial Management & Comptroller) memorandum, 27 April 2007, subject: Active Duty for Operational Support Orders.
- p. HQDA Reset FRAGO, 3 July 2007, as updated not less than annually.

3. Background and Scope

a. Reserve Component Mobilization

(1) On 14 September 2001, the President of the United States, pursuant to Title 10, USC, section 12302, issued Executive Order 13223, authorizing the mobilization and deployment of the Ready Reserve under a partial mobilization. Under this partial mobilization, Reserve Component (RC) personnel (units/individuals) can be involuntarily ordered to active duty for an initial period not to exceed twelve (12) months, extendable to a total of twenty-four (24) months, at the discretion of the Secretary of the Army and based on operational requirements or other needs. Additional comprehensive guidance is provided in reference 2.h., DoD Directive 1235.10, Activation, Mobilization, and Demobilization of the Ready Reserve.

(2) On 19 January 2007, the SECDEF issued further guidance on total force utilization provided in reference 2.k., limiting involuntary mobilization for members of the Reserve Forces to a maximum of one year at any one time. At service discretion, this period may exclude individual skill training required for deployment and post-mobilization leave.

(3) The planning objective for involuntary mobilization of Guard / Reserve units will remain a ratio of one year mobilized to five years demobilized. However, today's global demands will require a number of select Guard / Reserve units to be remobilized earlier than within this standard.

b. Contingency Operations (CONOPS). Contingency operations include, but are not limited to, Global War on Terrorism (GWOT) missions, support for peacekeeping operations, major humanitarian assistance efforts, non-combatant evacuation operations (NEO), and international disaster relief efforts.

(1) There are two primary operations in support of the Global War on Terrorism:

(a) Operation Iraqi Freedom (OIF). OIF, as used in this guidance, represents those missions that support the transition to a secure environment and stable Iraqi government. Execution of tasks in support of these missions may occur in the Continental United States (CONUS) or Outside of the Continental United States (OCONUS).

(b) Operation Enduring Freedom (OEF). OEF, as used in this guidance, represents all missions that support the Global War on Terrorism OCONUS, with the exception of OIF. Execution of tasks in support of these missions may occur in CONUS or OCONUS. The specific area of operation where the majority of the mission is conducted further identifies the OEF mission, e.g., OEF-Afghanistan (OEF-A), OEF-Philippines (OEF-P), OEF-Horn of Africa (OEF-HOA), and OEF-Trans-Sahara (OEF-TS). Detainee Operations, which are executed primarily at, but not confined to, U.S. Naval Station Guantanamo Bay, Cuba, are

considered part of OEF. Reserve Component forces deploying for Kosovo peacekeeping (KFOR) and / or Bosnia enduring missions deploy under OEF-KFOR orders.

(2) Operation Noble Eagle (ONE). ONE, as used in this guidance, includes only those missions in response to a specific Army Execute Order (EXORD) or Deployment Order (DEPOD) that supports homeland defense within the United States. Air Defense support of the National Capital Region (NCR) is the primary Army ONE mission. ONE does not include normal garrison security or antiterrorism/force protection initiatives. Effective FY 2006 and per guidance from the Office of the Secretary of Defense (OSD), ONE missions are considered base program missions for all military departments.

c. At the time of this publication, there are two ongoing small-scale contingency operations in addition to the major GWOT operations. Operations Joint Forge and Joint Guardian are funded through the base program. Funding guidance for emergent operations not covered in this policy memo will be addressed in subsequent HQDA EXORDs.

(1) Operation Joint Guardian is the North Atlantic Treaty Organization (NATO)-led Kosovo Force (KFOR) mission to achieve a peaceful resolution to the crisis in Kosovo and to establish a secure environment to encourage the safe return of refugees and internally displaced persons. It is the product of United Nations Security Council Resolution 1244 and a military technical agreement with the Serbian forces.

(2) Operation Joint Forge is the residual element of the NATO-led Stabilization Force (SFOR) mission to deter hostilities, stabilize the peace, and contribute to a secure environment in accordance with the provisions of the Dayton Peace Accords. Major U.S. Army participation ended in November 2004. In FY 2007 the U.S. closed all of its Forward Operating Sites and Bases (FOS/FOB) in Bosnia and Herzegovina. The U.S. continues to provide personnel to man the internationally agreed-to percentage of the NATO Headquarters, Sarajevo. The U.S. also provides national support to those individuals and a Personal Security Detachment to the U.S. General Officer commanding the NATO headquarters.

4. Mission. The primary financial management mission at all levels is to support efforts to ensure all Army Commands and personnel are prepared, trained, and resourced to execute those missions deemed necessary to support and defend our nation's interests. Inherent in the execution of that mission is the legal, ethical, and cost-effective use of financial resources by all commanders and their financial/resource managers. Army commands must execute limited resources wisely, record execution properly in the accounting systems, and ensure proper and effective management controls are in place.

5. CONOPS / GWOT Funding

a. Army commands will submit incremental funding requirements (i.e., those not supported through the Army base budget) for CONOPS and GWOT to the Army Budget Office (ABO) in accordance with published data calls. To the extent possible, ABO will provide funding for valid incremental GWOT requirements in support of tasks, missions, or activities assigned by a JCS DEPOD, HQDA EXORD, or other directives.

b. Operational Needs Statements (ONS) or other emerging requirements must be validated by the Army Resources and Requirements Board (AR2B) before they are considered for GWOT funding. A memorandum or directive from a HQDA staff element does not necessarily mean a task has been approved for funding. Commands with GWOT requirements not in support of tasks, missions, or activities assigned by a DEPOD, HQDA EXORD, or other

directive not validated by the AR2B will need to vet their requirements through the respective Army functional proponent and should not assume year-of-execution funding support.

c. Army Commands, Army Service Component Commands, Direct Reporting Units, staff agencies, and activities will ensure that requests for emergency / supplemental funds are directly related to readiness, deploying forces, and mission requirements in support of contingency operations to the maximum extent possible. Specific instructions for submitting requirements and/or cashflowing in advance of funding are distributed each year by the ABO Integration and Evaluation Division (SAFM-BUC-I) and ABO appropriation sponsors.

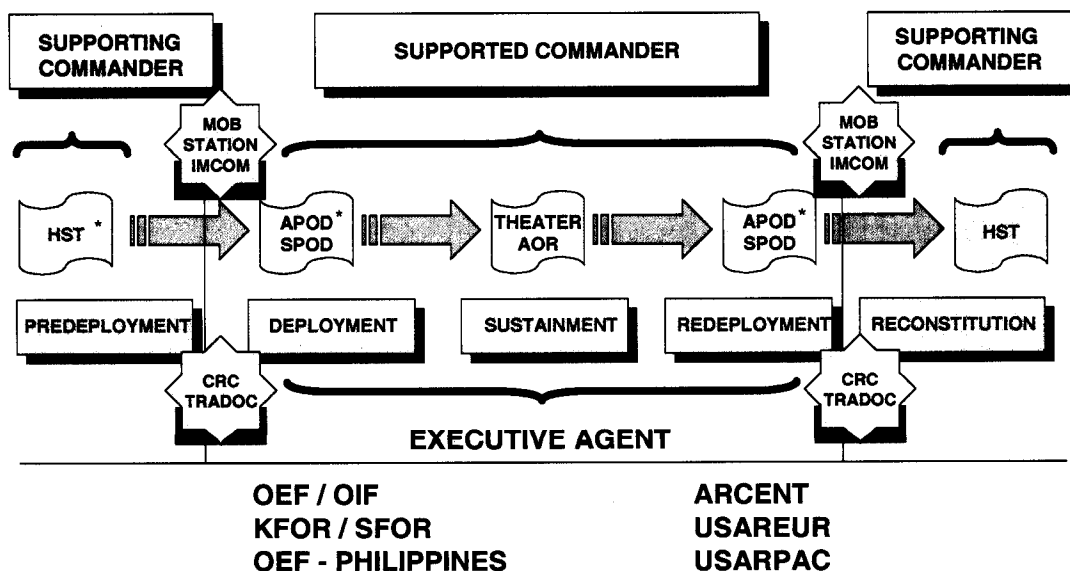
6. CONOPS Funding Roles and Responsibilities

a. Financial Management Executive Agent. Most CONOPS will be tasked to a combatant command (COCOM) by order of the Chairman of the Joint Chiefs of Staff. Unless otherwise specified in a HQDA EXORD, the Army organization that funds that COCOM's Army Service Component Command (ASCC) is the Army financial management executive agent for the specified operation. However, if the Army command is a Direct Reporting Unit, then it becomes the financial management executive agent for the operation. In that role, the ASCC coordinates with ABO and the COCOM comptroller to ensure financial management functions for the operation are conducted in accordance with current fiscal law, DoD guidance, and Army financial management policy. For those operations not tasked to a combatant command, a financial management executive agent will be identified by HQDA.

b. Supporting vs. Supported Commands. For a specific contingency operation, a COCOM may be tasked to support another COCOM's area of responsibility. Unless otherwise specified in an HQDA EXORD, the Army command that funds the "supporting" COCOM's Army component command is the *supporting* Army command. In its role as the *supporting* Army command, the resource manager coordinates with the *supported* Army command, the Army Budget Office, and the COCOM's comptroller to ensure financial management functions for the operation are conducted in accordance with current fiscal law, DoD guidance, and Army financial management policy.

Funding Responsibilities by Operational Phase

Force Flow to an Area of Responsibility (AOR)



*Home Station Training (HST), Aerial Port of Debarkation (APOD), Sea Port of Debarkation (SPOD)

c. Operational Phases. Army organizations are responsible for funding by operational phase. The standard rotation cycle upon which the following guidance is based includes a 12-month sustainment period. The demands of the Global War on Terrorism led to the April 2007 announcement of temporary 15-month deployments for active component Army units. Policies and procedures that follow will be amended and addressed by separate action as required.

(1) Pre-deployment

(a) The supporting Army organization in receipt of a DEPOD or EXORD funds the costs of pre-deployment preparation, including calculating offset costs and funding the costs of supplies and equipment requisitioned to bring Prescribed Load Lists (PLL) to appropriate levels and the costs of required certification training. Authorized Stockage Lists (ASL) will be funded through the Army Working Capital Fund and filled in theater by the supporting Supply Support Activity (SSA). To the maximum extent possible, units will arrive at the mobilization station with all required PLL. Army commands will exercise appropriate stewardship of the Army's limited funding resources while ensuring units and individuals are prepared for deployment. Non-Unit Related Personnel (NRP) will go through CONUS Replacement Center (CRC) to receive specific training and equipment before deploying to theater. External support and systems support contractors may go through the CRC (if scheduled) to receive specific training and equipment before deploying to theater.

(b) The standard rotation cycle HQDA uses to calculate an offset is two-month predeployment, 12-month sustainment, and three-month reconstitution (2-12-3). Effective January 19, 2007, involuntary mobilization for members of the Reserve Components is for a maximum one year at any one time. In calculating offsets, Army commands will use both direct and indirect OPTEMPO costs. Due to the dynamic nature of contingency operations, actual timelines must be time- and conditions-based in order to account for the variety of operational situations. In most cases, commands are given the latitude to use GWOT/CONOPS dollars to prepare and train.

(2) Deployment. The Army financial management executive agent for each operation will pay all TRANSCOM and other related movement costs for deployment of Army personnel, supplies, and equipment into the theater from the Active Component (AC) unit's permanent duty station or Reserve Component (RC) unit's home station (HS), Equipment Concentration Site (ECS), or mobilization station, with the exception of Army Special Operations Forces (SOF) which are responsible for deployment (inter-theater). Costs associated with the movement of non-Army DoD personnel and equipment will be borne by the parent military department or agency that owns the personnel or equipment.

(3) Sustainment. The Army financial management executive agent resources operation and sustainment costs for all Army units once they arrive in theater. The executive agent also resources the Logistics Civilian Augmentation Program (LOGCAP) contract and/or other "base support" sustainment contracts for theater-wide support of deployed forces. ABO will coordinate with other military departments and the Office of the Secretary of Defense to realign funds among the services as necessary for this support. The supporting Army commands fund those sustainment costs incurred outside the theater but in their respective Areas of Responsibility (AORs). These sustainment costs include but are not limited to civilian temporary hires needed to perform functions normally provided by Soldiers who are deployed (e.g., truck drivers, equipment operators, postal clerks, legal personnel, etc.), and for SOF particular support that is above the established sustainment standard.

(4) Redeployment. Except for Army Special Operations Forces which are responsible for redeployment (inter-theater), the Army financial management executive agent funds all

TRANSCOM and other related movement bills for redeployment of Army personnel, supplies, and equipment back to the AC unit's permanent duty station, and the movement of RC personnel and equipment to either the unit's home station (HS), Equipment Concentration Site (ECS), or mobilization station. Funding the costs associated with the movement of non-Army DoD personnel and equipment will be borne by the parent military department or agency that owns the personnel or equipment.

(5) Reconstitution. The supporting Army commands resource the costs of reconstitution, to include calculating and applying offset costs upon return to home station. Reconstitution encompasses the activities to bring the unit back to operational readiness to include but not limited to: repair or replacement of tentage, classes of supply etc. Reset of equipment as a subset of reconstitution is critical to maintain the Army's strategic operational readiness and depth. Army HQDA G4 policy will dictate Army commands' responsibilities and the maintenance standards required for all equipment returned from deployment. Comprehensive guidance is provided in reference 2.p. above," HQDA reset FRAGO."

7. Mobilization of U.S. Army Reserve (USAR) Units and Individual Soldiers

a. Operation and Maintenance, Army Reserve (OMAR) and Reserve Personnel, Army (RPA) appropriations fund costs incurred up to the date of mobilization. The unit's Regional Readiness Sustainment Command (RRSC), in coordination with the U. S. Army Reserve Command (USARC), funds all unit costs during the alert phase.

b. Operation and Maintenance, Army (OMA) and Military Personnel, Army (MPA) appropriations fund costs incurred from the date of mobilization, to include costs associated with the muster prior to movement to the mobilization station.

(1) Units will coordinate with their designated mobilization stations for funding support of mobilization actions required after the date of mobilization. The mobilization station will coordinate with the Installation Management Command to obtain funding for mobilizing units. The mobilization station is responsible for funding unit operations from the date of mobilization through the date of deployment to the theater or handoff to the gaining major command employing the unit. This includes the transportation of personnel and equipment, household goods shipment/storage, POV storage, and the costs incurred when the unit has directed Soldiers and units to meet collectively for administration and support purposes (upon mobilization until arrival at the mobilization station).

(2) After mobilization processing has been completed at the mobilization station, the gaining Army command is responsible for funding the unit's deployment to the final duty station, sustainment, and redeployment back to the demobilization station. In some instances, the USAR unit may be redeployed directly to its home station.

(3) When a unit returns to a mobilization station, that mobilization station is responsible for funding the unit's demobilization operations at the demobilization station through the date of demobilization, to include personnel and equipment transportation costs to the USAR home station.

(4) Upon mobilization, the supporting mission command is responsible for funding all:

(a) Mission training requirements needed to certify the unit prior to deployment. These may include but are not limited to: transportation of personnel and equipment to support the training event if it takes place at a location other than the mobilization station; providing contract support for the training event; or purchasing training aids, repair parts and fuel to

support equipment used during pre-deployment training events and Mission Rehearsal Exercise (MRX/MRE) or Command Post Exercise (CPX).

(b) Pre-deployment incremental supply and equipment requirements for units/individual to support a deployment based on a JCS/HQDA EXORD. These may include but are not limited to: general supplies, equipment, medical kits/outfits, automation etc. Requirements are based on MTOE shortfalls or on a HQDA approved Operational Needs Statement. Supply and equipment requisitions will be executed in accordance with the Combatant Commander's operational requirements and guidance.

(c) Some base support requirements are the host installation's responsibility. These may include but are not limited to: in and around transportation, life support (laundry, dining facility, lodging); administrative support to issue Organizational Clothing and Individual Equipment (OCIE) or equipment for training; communications and printing support, labor (through the Director of Logistics (DOL)) to maintain mobilized equipment during the training period.

(5) For unit personnel activated in advance of the unit's mobilization, pay and allowances and supporting Operation and Maintenance costs are charged to the appropriate USAR appropriation. Once the unit personnel are mobilized, MPA and OMA appropriations are to be used. Soldiers mobilized for training purposes only must adhere to additional guidance provided in reference 2.i., "Policy Guidance for Mobilization for Training Legislation."

(6) To the maximum extent possible, Non-Unit Related Personnel (NRP) will arrive at the CONUS Replacement Center (CRC) and units will arrive at the mobilization station with all required Organizational Clothing and Individual Equipment (OCIE). The Installation Management Command is responsible for funding any incremental costs to bring mobilizing units and CRC-processed NRPs to authorized levels for deployment if they arrive lacking deployment OCIE. Soldiers are responsible for the replacement of lost and/or damaged OCIE

(7) Due to the SECDEF-directed change to 12-month maximum Reserve Component mobilizations, and effective immediately, SAG 135 GWOT funds may be used to support the Active Component Training Readiness Oversight (TRO) mission for RC units conducting pre-mobilization training. This authorization initially applies only to units specifically alerted for mobilization and deployment in support of named GWOT operations (i.e., Iraqi Freedom / Enduring Freedom) and the Balkans stabilization and/or peacekeeping missions. The intent is to fund the normal costs associated with the TRO mission, e.g., travel, per diem, lodging, etc. FCA F4609 has been established to capture the associated costs."

8. Mobilization of U.S. Army National Guard (ARNG) Units and Individual Soldiers

a. Operation and Maintenance, Army National Guard (OMNG) and National Guard Personnel, Army (NGPA) appropriations fund costs incurred up to the date of mobilization. The unit's United States Property and Fiscal Officer (USPFO), in coordination with the National Guard Bureau (NGB), funds all unit costs during the alert phase.

b. Operation and Maintenance, Army (OMA) and Military Personnel, Army (MPA) appropriations fund costs incurred on and after the date of mobilization, to include costs associated with the muster prior to movement to the mobilization station.

(1) Units will coordinate with their designated mobilization stations for funding support of mobilization actions required after the date of mobilization. The mobilization station will coordinate with the Installation Management Command to obtain funding for mobilizing units.

The mobilization station is responsible for funding unit operations from the date of mobilization through the date of deployment to the theater or handoff to the gaining major command employing the unit. This includes the transportation of personnel and equipment, household goods shipment/storage, POV storage, and the costs incurred when the unit has directed Soldiers and units to meet collectively for administration and support purposes (upon mobilization until arrival at the mobilization station).

(2) After mobilization processing has been completed at the mobilization station, the gaining Army command is responsible for funding the unit's deployment, sustainment, and redeployment back to the demobilization station. In some instances, the ARNG unit may be redeployed directly to its home station.

(3) When a unit returns to a mobilization station, that mobilization station is responsible for funding the unit's demobilization operations at the demobilization station through the date of demobilization, to include personnel and equipment transportation costs to the ARNG home station.

(4) Upon mobilization, the supporting mission command is responsible for funding all:

(a) Mission training requirements needed to certify the unit prior to deployment. These may include but are not limited to: transportation of personnel and equipment to support the training event if it takes place at a location other than the mobilization station; providing contract support for the training event; or purchasing training aids, repair parts and fuel to support equipment used during pre-deployment training events and Mission Rehearsal Exercise (MRX/MRE) or Command Post Exercise (CPX).

(b) Pre-deployment incremental supply and equipment requirements for units/individual to support a deployment based on a JCS/HQDA EXORD. These may include but are not limited to: general supplies, equipment, medical kits/outfits, automation etc. Requirements are based on MTOE shortfalls or on a HQDA approved Operational Needs Statement. Supply and equipment requisitions will be executed in accordance with the Combatant Commander's operational requirements and guidance.

(c) Some base support requirements are the host installation's responsibility, these may include but are not limited to: in and around transportation, life support (laundry, dining facility, lodging); administrative support to issue Organizational Clothing and Individual Equipment (OCIE) or equipment for training; communications and printing support, labor (through the Director of Logistics (DOL)) to maintain mobilized equipment during the training period.

(5) For unit personnel activated in advance of the unit's mobilization, pay and allowances and supporting Operation and Maintenance costs are charged to the appropriate ARNG appropriation. Once the unit personnel are mobilized, MPA and OMA appropriations are to be used. Soldiers mobilized for training purposes only must adhere to guidance provided under reference 2.i., "Policy Guidance for Mobilization for Training Legislation."

(6) To the maximum extent possible, Non-Unit Related Personnel (NRP) will arrive at the CONUS Replacement Center (CRC) and units will arrive at the mobilization station with all required Organizational Clothing and Individual Equipment (OCIE). The Installation Management Command is responsible for funding any incremental costs to bring mobilizing units and CRC-processed NRPs to authorized levels for deployment if they arrive lacking deployment OCIE. Soldiers are responsible for the replacement of lost and/or damaged OCIE.

(7) Due to the SECDEF-directed change to 12-month maximum Reserve Component mobilizations, Operation and Maintenance, Army SAG 135 GWOT funds may be used by the Active Component to support the Training Readiness Oversight (TRO) mission for RC units conducting pre-mobilization training. Funds may be used only by the Active Component, and only for the TRO mission in support of units specifically alerted for mobilization and deployment in support of named GWOT operations (i.e., Iraqi Freedom / Enduring Freedom) and the Balkans stabilization and/or peacekeeping missions; funds may not be used by or directly for Reserve Component personnel. The intent is to fund the normal costs associated with the TRO mission, e.g., travel, per diem, lodging, etc. FCA F4609 has been established to capture the associated costs.

9. Execution

a. Intent. Our Army Is at War and Transforming. Resources will be applied in accordance with the Army Campaign Plan and Army priorities. Resource managers will continue to exercise prudent control measures, allocate funds based on validated requirements, and use all available resources to support the Army's priorities.

b. Funds Distribution

(1) GWOT Targets (OMA). Initial GWOT targets are based on the current and projected level of operations and validated requirements submitted by Army commands in response to HQDA data calls. ABO continues to refine Army requirements and build a total supplemental request for submission to the Office of the Under Secretary of Defense (Comptroller) and to Congress. Once each supplemental is enacted, and as requirements and priorities are reassessed during annual midyear reviews, ABO rebalances accounts to restore any amounts used to cashflow operations, determine revised requirements, and adjust Army commands' GWOT funding targets.

(2) CONOPS Funding by SAG. With limited exceptions, ABO will provide funding for valid incremental CONOPS and Reset costs in Sub-Activity Groups (SAGs) 123,135, 136, 137, 411, and 421. Army commands will capture and report the execution of incremental CONOPS costs in the appropriate SAGs and ensure use of the applicable Functional Cost Accounting (FCA) codes. DFAS Manual 37-100-XX includes all FCAs and is updated as needed.

c. Reimbursable Support. Reimbursable CONOPS support may be provided to other U.S. federal agencies, other troop-providing nations, or organizations such as NATO or the United Nations. If this occurs, the Army command providing the support will create the bill and submit payment in accordance with existing procedures contained in DoD Regulation 7000.14-5, Volume 12, Chapter 23. Billings will be submitted by the Army commands through applicable DFAS centers. DFAS will submit required information and/or documents to the Army Budget Office, Budget Execution, Policy, and Funds Control Division (SAFM-BUC-E).

d. Government Credit Cards. Resource managers must establish prudent procedures before, during, and after contingency operations to ensure positive control and proper use by cardholders. Requisite training, appointment letters, certifications, and approvals must be in place.

e. Cost Management/Cost Controls. Resource managers should seek out, coordinate, and implement cost management/cost control procedures to create efficiencies and maintain the ability to account for CONOPS/GWOT execution of supplemental dollars.

10. Tasks to Army Organizations

a. U.S. Army Forces Command (FORSCOM)

(1) Effective 1 October 2006 (FY07), financial management executive agency for OIF and OEF in the CENTCOM AOR was realigned from FORSCOM to U.S. Army Central (ARCENT). (See paragraph 10.b. for ARCENT tasks.)

(2) Effective 1 October 2006 (FY07), financial management executive agency for detainee operations at U.S. Naval Station Guantanamo Bay, Cuba was realigned from FORSCOM to U.S. Army South (USARSO). USARSO is an Army Service Component Command to U.S. Southern Command and reports directly to HQDA. (See paragraph 10.m. for USARSO tasks.)

(3) Tactical Training Bases (TTBs). There are two TTBs currently approved by the HQDA G3, located at Ft Hood and Ft Bliss, which fall under the control of the Senior Mission Commander. Requests for funding for additional TTBs must be submitted to the HQDA Army Requirements and Resources Board (AR2B).

(4) FORSCOM is responsible for funding all mission training requirements needed to support a unit prior to deployment, i.e., general supplies, fuel, equipment and Class IX repair parts for AC deploying units and mobilized RC deploying units processing at a FORSCOM mission station during the predeployment and reconstitution phases.

(5) FORSCOM is responsible for funding all pre-deployment incremental supply and equipment requirements for units/individuals to support a deployment based on a JCS/HQDA EXORD. These may include but are not limited to: general supplies, equipment, medical kits/outfits, automation etc. Requirements are based on MTOE shortfalls or on a HQDA approved Operational Needs Statement. Supply and equipment requisitions will be executed in accordance with the Combatant Commander's operational requirements and guidance.

(6) Training equipment to include Pre-Deployment Training Equipment (PDTE) and Unit Provided Training Equipment (UPTE) FORSCOM is responsible for the transportation costs related to training equipment. Army Materiel Command (AMC) is responsible for the maintenance costs.

b. U.S. Army Central (ARCENT) (AKA, Coalition Forces Land Component Command (CFLCC), 3rd Army).

(1) Effective 1 October 2006 (FY07), U.S. Army Central is the Army financial management executive agent for OIF and OEF, responsible for deployment, sustainment, and redeployment operations for the CENTCOM Area of Operations.

(2) Rest & Recuperation (R&R). Resource Services - Washington (RS-W) funds the main leg of travel from theater to the Aerial Port of Debarkation (APOD) and from the APOD back to theater. ARCENT is responsible for funding the additional Rest & Recuperation (R&R) travel from the Aerial Port of Debarkation (APOD) to the port nearest the Soldier's designated leave address, and travel back to the APOD.

(3) Commander's Emergency Response Program (CERP). The Army is the executive agent for the appropriated CERP funding executed by the Multi-National Corps Iraq (MNC-I) and Combined Joint Task Force 82 (formerly Combined Forces Command – Afghanistan) under the command of the NATO International Security Assistance Force (ISAF). Office of the

Secretary of Defense (OSD) and Army guidance, provided under separate cover, govern. CERP execution must be reported to HQDA monthly in a stand alone report format and must also be included in the monthly Cost of War (COW) report.

c. U.S. Army Pacific Command (USARPAC)

(1) USARPAC is the Army's financial management executive agent for Operation Enduring Freedom – Philippines (OEF-P) and Joint Task Force - Homeland Defense in the PACOM AOR.

(2) USARPAC is responsible for funding all mission training requirements needed to certify the unit prior to deployment i.e. general supplies, fuel, equipment and Class IX repair parts for AC deploying units and RC mobilized deploying units while processing at a USARPAC mission station during the predeployment and reset/reconstitution phases.

(3) USARPAC is responsible for funding all pre-deployment incremental supply and equipment requirements for units/individuals to support a deployment based on a JCS/HQDA EXORD. These may include but are not limited to: general supplies, equipment, medical kits/outfits, automation etc. Requirements are based on MTOE shortfalls or on a HQDA approved Operational Needs Statement. Supply and equipment requisitions will be executed in accordance with the Combatant Commander's operational requirements and guidance.

d. U.S. Army Criminal Investigation Command (CIDC). CIDC is the Army executive agent for the Criminal Investigation Task Force (CITF). CIDC is responsible for adhering to the Memorandum of Agreement for CITF signed 18 March 2002 by Army and Navy comptroller representatives. IAW the memorandum of agreement, CIDC is responsible for CITF mission-related costs on U.S. Naval Station Guantanamo Bay, Cuba. CIDC will report all GWOT related CITF costs under FCA 3209 in the CONOPS Cost Report.

e. U.S. Army Special Operations Command (USASOC)

(1) USASOC, as the Army Service Component Command (ASCC), is responsible for funding all Army Special Operations Forces (ARSOF) peculiar requirements for ARSOF units / activities.

(2) USASOC is responsible for the deployment and redeployment of Special Operations Forces (SOF) in and out of the areas of operation.

f. Training and Doctrine Command (TRADOC).

(1) HQDA G-1 is the executive agent for CONUS Replacement Center (CRC). TRADOC is the Army executing agent for operations. As such, TRADOC is responsible for funding all mission training requirements needed to certify non-unit related personnel processing through the CRCs during the predeployment and redeployment phases.

(2) TRADOC is responsible for funding all mission training support requirements needed to support mobilized RC deploying units (i.e., general supplies, fuel, equipment and Class IX repair parts) while processing at a TRADOC mission station during the predeployment and redeployment phases. Requirements are based on MTOE shortfalls or on a HQDA approved Operational Needs Statement. Supply and equipment requisitions will be executed in accordance with the Combatant Commander's operational requirements and guidance

(3) After mobilization has been completed, the gaining Army command is responsible for funding individual personnel and unit operations, to include deployment to theater, sustainment and redeployment of Non-Unit Related Personnel (NRP) back to the CRC and units back to the mobilization station.

g. Installation Management Command (IMCOM). IMCOM is responsible for installation-level (garrison, mobilization station, deployment center) support to individual Soldiers and units deploying, mobilizing, and demobilizing in support of CONOPS.

(1) As of 1 October 2006 (FY 07), the Department of the Army suspended the use of the Open Specified Allotment for Active Component Soldiers / units deploying on Operation Enduring Freedom (OEF) and Operation Iraqi Freedom (OIF) TCS orders and IMCOM became the program manager for Temporary Change of Station (TCS) procedures. The IMCOM "Contingency Travel" TCS policy is revised / updated as needed and published under separate cover.

(2) As of 1 October 2007 (FY 08), the Department of the Army suspended the use of the Open Specified Allotment for Reserve Component Soldiers / units deploying on Operation Enduring Freedom (OEF) and Operation Iraqi Freedom (OIF) TCS orders and IMCOM became the program manager for Temporary Change of Station (TCS) procedures. The IMCOM "Contingency Travel" TCS policy is revised / updated as needed and published under separate cover.

(3) IMCOM funds all incremental costs associated with base operations in support of deploying, mobilizing/demobilizing individuals and/or units, to include: transportation of personnel and equipment, blocking, bracing, and tie down equipment at railheads, billeting and feeding, DOL labor, household goods and POV storage, and other base support costs at mobilization stations. Upon mobilization, base support type costs incurred at the RC unit home station are an IMCOM responsibility. These costs include meals and lodging, per diem, and other incremental costs for the unit to mobilize and demobilize.

(4) IMCOM is responsible for funding any incremental costs to bring mobilizing units at mobilization stations and CRC-processed NRPs to authorized levels for deployment if they arrive lacking deployment OCIE.

(5) Installations that require assistance to house Soldiers / units in support of a valid GWOT CONUS or OCONUS mission are encouraged to maximize on-post housing. If contract lodging is used, resource managers will pursue the most cost effective methods to house Soldiers off-post, to include the use of contract group transportation to and from contracted lodging facilities. Agencies will need to contact the Installation Management Command for the line of accounting. POC is the IMCOM Contingency Budget Office at commercial 703-602-4503/5626/0531.

(6) IMCOM is responsible for all incremental mobilization and demobilization costs at Camp Shelby, Mississippi and Camp Atterbury, Indiana. This includes transportation of personnel and equipment, billeting, feeding, DOL labor, household goods and POV storage, and other base support costs, to include Tactical Training Base (TTB) support.

(7) IMCOM funds all labor costs for AC and mobilized RC units, including contract labor, associated with maintenance on deploying, mobilizing and demobilizing units' equipment.

h. Army Materiel Command (AMC)

(1) AMC has the lead for Reset of redeployed equipment. AMC is responsible for sustainment level maintenance, training equipment, Aviation Special Technical Inspection and Repair (STIR), Left Behind Equipment (LBE) parts and labor, Army Prepositioned Stock (APS), Theater Provided Equipment (TPE), Forward Repair Activity (FRA), and the Tactical Wheeled Vehicle (TWV) programs IAW HQDA Army G8/G4 policy.

(2) Left Behind Equipment (LBE). LBE is defined as equipment that remains at home station after a unit deploys. The LBE program is designed to alleviate the forward unit commander from the responsibility for management and readiness of the non-deployed equipment remaining at unit home station. There are three types of LBE: equipment left in motor pools, equipment transferred from a deployed unit to a next deploying unit, and equipment inducted in the depot maintenance program. LBE is used as a source to equip deploying units, transforming units, and to support short-term training requirements for deploying units and other ARFORGEN requirements. AMC has funding responsibility for labor and Class IX parts required to maintain the equipment at TM 10/20 standards as well as readiness reporting IAW HQDA policy.

(3) Training equipment to include Pre-Deployment Training Equipment (PDTE) and Unit Provided Training Equipment (UPTE). AMC has the mission for providing funding for all training equipment, less transportation costs. The Supporting Command is responsible for transportation costs.

i. Resource Services - Washington (RS-W) (OA-22)

(1) RS-W is responsible for funding the main leg of Rest and Recuperation (R&R) travel from the CENTCOM Area of Responsibility (AOR) to the Aerial Port of Debarkation (APOD) and travel back from APOD to theater. ARCENT is responsible for funding the additional Rest & Recuperation (R&R) travel from the APOD to the closest port to the Soldier's designated leave address and back to the APOD.

(2) RS-W is responsible for public affairs administration and management costs for Operation Tribute to Freedom (OTF), the Department of Defense initiative to give the public opportunities to support the men and women of our armed forces. OTF is a sustained and widespread program of activities in appreciation of our men and women in uniform and the families that support them. Selected units will have the opportunity to participate in local and nationwide OTF activities. The participating Army command providing support will use its mission funds to pay associated OTF costs.

(3) The centrally-managed Second Destination Transportation (SDT) program funds over-ocean movement of equipment and supplies using appropriate MDEPs, FCAs, and AMSCO 421010 for AAFES products, APO mail, subsistence, GSA items, ammunition, medical supplies and equipment for TOE units, replacement equipment, war reserve stocks, secondary items shipped into the AOR, and all retrograde.

j. Military District of Washington (MDW)

(1) MDW is the executive agent for Joint Task Force - National Capital Region (JTF-NCR) and the Army executive agent for funding the air defense component of the Combat Air Patrol support to the National Capital Region.

(2) Joint Force Headquarters, National Capital Region (JFHQ-NCR). Combatant commands, services and defense agencies will provide forces and support to JFHQ-NCR to conduct Homeland Defense (HLD) and Civil Support (CS) operations in the NCR Joint Operations Area (JOA). Commander, Military District Washington is designated the Commander, JFHQ-NCR, OPCON to the United States Northern Command (USNORTHCOM), in providing planning and coordinating HLD and CS operations in the JOA. FCA 4103 is to be used only to capture internal administrative support of the Joint HQ and program costs in support of JTF homeland defense.

k. U.S. Army – NORTH (ARNORTH). Effective 1 October 2006, and as the Army Service Component Command (ASCC) to U.S. Northern Command, ARNORTH is designated the Army financial management executive agent to HLD, CS operations. ARNORTH is responsible for pre-deployment costs related to the NCR-IADS mission.

l. Acquisition Support Command (ASC). ASC will fund the Program Executive Officers (PEOs) / Program Managers (PMs) for incremental CONUS and OCONUS GWOT requirements. In coordination with Assistant Secretary of the Army (Acquisition, Logistics, and Technology) (ASA (ALT)), ASC will develop, validate, and submit supplemental requirements to the ABO. Current policy requires obligations to be recorded using FCA in order to better track GWOT funds. PEOs and PMs are required to identify and use the provided FCA codes in order to assist in the accurate reporting in Cost of War reports. PMs will include in their estimates for funding incremental costs for systems support contractors, to include pre- deployment, deployment, redeployment, and transportation costs of contract logistics personnel that will deploy to theater

m. U.S. Army South (USARSO). USARSO is designated the Army financial management executive agent for detainee operations at U.S. Naval Station Guantanamo Bay, Cuba. USARSO is responsible for programming and budgeting for detainee operations (less Intel); Naval Station – Guantanamo (NAVSTA-GTMO) will provide base operations support on a reimbursable basis IAW an interservice support agreement between JTF-GTMO and NAVSTA-GTMO for BASOPS which became effective 1 October 2004.

11. Temporary Change of Station (TCS) Orders for Active and Reserve Component Soldiers in Support of the Global War on Terrorism (GWOT)

a. Effective 1 October 2006 (FY07), the Department of the Army suspended the use of the Open Specified Allotment for Active Component Soldiers / units on Operation Enduring Freedom (OEF) and Operation Iraqi Freedom (OIF) TCS orders.

b. Effective 1 October 2007 (FY08), the Department of the Army suspended the use of the Open Specified Allotment for Reserve Component Soldiers / units on Operation Enduring Freedom (OEF) and Operation Iraqi Freedom (OIF) TCS orders. IMCOM is the overall program manager for Active and Reserve Component TCS orders procedures. Policy details are provided by separate action.

c. Active Duty for Operational Support (ADOS) Orders Policy. Effective 1 June 2007, all claims for TCS entitlements must be processed through the Defense Travel System (DTS). IMCOM is the designated program manager for all TCS orders procedures. Specific comprehensive guidance is published under separate cover. Army G-1 and G-3 will continuously review all open ADOS orders to ensure validity of requirements and will assist in the transition from manual voucher processing to DTS to ensure TCS entitlements are in compliance with Joint Federal Travel Regulation (JFTR). Additional guidance is provided by

reference 2.o., "Assistant Secretary of the Army (Financial Management & Comptroller) memorandum, 27 April 2007, subject: Active Duty for Operational Support Orders."

d. Type Address Code (TAC) 3.

(1) Gaining commands / installations have the responsibility to change the inbound unit's DODAAC Type Address Code (TAC) 3 information within 30 days of notification by losing command/installation of a unit's pending deployment to the gaining command/installation. This excludes split-operations units and units deploying to Bosnia and Kosovo. Units deploying to Bosnia and Kosovo will not change their TAC 3 addresses, but will operate under DODAACs that have been established by USAREUR for those areas. Gaining mobilization station will change the reserve components' DODAAC TAC 3 addresses.

(2) The newly assigned TAC 3 includes the fiscal station number in which the gaining command has set up an accounting processing code for the unit's DODAAC to be used while within the command / installation. It is imperative that the gaining OCONUS command or CONUS command / installation provide inbound deploying units or unit slices with the correct signal code, fund code, and TAC 3 address. Assignment of the TAC 3 includes the authority to use the fund code to order materiel prior to arrival and within 30 days of the unit's deployment/redeployment.

e. The Army financial management executive agent for each operation will pay TRANSCOM and other related movement costs, with the exception of Army Special Operations Forces (SOF).

12. Other Special Interest Areas

a. Functional Cost Accounts (FCAs)

(1) FCAs are established by the Army Budget Office to capture costs associated with contingency operations in the designated areas of responsibility. They are published annually in Reference 2.b., DFAS-IN Manual 37-100-XX and updated / revised annually or as needed.

(2) When base funding is used to support GWOT or other contingency operations, Army commands should capture these costs using the governing base program MDEP and Army Program Element (APE) with the appropriate GWOT or contingency FCA.

b. Management Decision Packages (MDEP). MDEPs describe a particular mission, organization, program or function and records the resources needed to get an intended output. They are published in Reference 2.b., DFAS-IN Manual 37-100-XX and updated / revised annually or as needed.

c. Subsistence in Kind (SIK). Fund cites to order rations, water, and ice for each theater are published in annual fiscal accounting guidance messages. SIK fund cites may not be used to order SIK outside the specified combatant command area of responsibility.

d. Coalition Support. When ordered, select commands will provide specified support to multi-national divisions and other coalition support forces. Only designated Army commands will provide support to coalition forces and only when the Troop Contributing Nation (TCN) has an Acquisition and Cross-Servicing Agreement (ACSA) or other authorizing agreement with the U.S. government.

e. Base Budget Restoral. In recent National Defense Appropriations Acts, a number of Operation and Maintenance, Army (OMA) base budget programs were reduced and marked as "peace time offsets." These reductions were then restored in the same year's GWOT supplemental. If Congress continues to take and restore base budget reductions, Army commands will specifically capture the execution of these programs. These dollars will be executed using the base budget SAG, base budget MDEP, and "Base Budget Offset in Support of GWOT" FCA 4601. Funding Authorization Documents (FAD) will identify these funds specifically. Funding must be coordinated with the Army Budget Office, Director for Operations and Support, Current Operations Division (SAFM-BUO-C) and used to fund a valid GWOT requirement.

f. Welcome Home Ceremonies. Emergency contingency operations funds are available only to support the readiness, warfighting, operational, and reconstitution aspects of an operation. Appropriated funds should not be used to fund entertainment, food, and other MWR-type activities. Entertainment should be funded through the Army Family and MWR Command (AFMWRC) or other activities whose missions includes entertainment. Army Community Services funds should be used to fund the logistics of hosting a large event for Army personnel, e.g., festival tents, bleachers, portable latrines, bus transportation, parking, etc. Base program funds are an option, but under no circumstances should contingency operations / GWOT funding be used.

g. Excess Baggage

(1) The Centrally Billed Account (CBA) will pay excess baggage fees directly to the airlines. The method to charge CBA for excess baggage fees is the miscellaneous charge order (MCO). MCO is an electronic voucher that provides the airlines with an estimated cost for excess baggage fees. It will be sent to the airlines along with the airline ticket order prior to the Soldier's departure and charged to the respective accounting line (i.e., IMCOM, MPA / G-1).

(2) Excess baggage fees are currently estimated at approximately \$400 per Soldier for three excess bags. G-1, in coordination with IMCOM, has determined that those Soldiers who have already paid "out-of-pocket" for airline excess baggage fees are authorized travel expense reimbursement based on the current HQDA Personnel Policy Guidance (PPG) for Contingency Operations in Support of GWOT. G-1 will modify the PPG with language that will clarify what is considered excess baggage. Additional comprehensive guidance is provided in References 2.l and 2.m. above, Installation Management Command Policy for Temporary Change of Station (TCS) Procedures, 30 January 2007, and Department of the Army Personnel Policy Guidance (PPG) for Contingency Operations in Support of GWOT, 31 January 2007.

h. Provincial Reconstruction Teams - Iraq

(1) Provincial Reconstruction Teams (PRT) are a joint Department of State (DoS) and Department of Defense (DoD) mission. PRTs are critical elements in achieving the goals of the United States Government in Iraq, and as such they will be provided the highest level of support available. PRT support will be provided IAW Memorandum of Agreement between Department of State and Department of Defense for support to Provincial Reconstruction Teams in Iraq. Additional comprehensive guidance is provided in Reference 2.n. above.

(2) Intent is to process reimbursements at HQDA-level directly with the Department of State. Army Commands or activities will collect and provide supporting financial documentation as directed by the Army Budget Office.

(3) DoS will be responsible for providing, or reimbursing DOD for, all operational and life support for PRTs. "Operational support" means necessary facilities and facility services (e.g. office space, office supplies, and related equipment and services), logistics and infrastructure support and basic utility services. "Life support" includes lodging, food, water, bath and sanitation and any morale, recreation and welfare facilities or services (e.g., laundry services, food service operations, postal operations, check cashing, and Army & Air Force Exchange Services (AAFES) mail order service).

(4) On a non-reimbursable basis, DoD will provide all in-theater air and ground transportation and associated support to PRTs. Additionally, DoD will be responsible for providing all medical support including necessary primary care to PRTs collocated with US military units, as well as medical evacuation and mortuary services as required for PRT personnel regardless of locations.

i. Reset. Funds identified as Reset are available for intended purposes only and may not be reapplied to any effort outside of Reset. Reset is defined throughout DoD as "actions taken to restore units to a desired level of combat capability commensurate with the units' future mission. It encompasses maintenance and supply activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by repairing, rebuilding, or procuring replacement equipment." Reset funding in SAG 137 is equipment centric and only for operations OEF and OIF. Additional comprehensive guidance is provided in reference 2.p., HQDA Reset FRAGO, dated 3 July 2007, to be updated not less than annually.

(1) Operations & Maintenance. Reset accounting structure has been established to closely track funding distribution and execution.

(a.) Funding for Reset will be issued in the established SAG 137.

(b.) Each Reset FAD will explicitly identify the Reset primary category and component category the funding is provided for.

(c.) Army Commands and Army Service Component Commands must use the following elements in the accounting structure when executing this funding:

	<u>Component Category</u>
APE: 137010	Reset Active Component
137G10	Reset Army National Guard
137R10	Reset Army Reserve

	<u>Reset Primary Category</u>
FCA: F4602	Army Prepositioned Stocks
F4603	Depot Maintenance
F4604	Recapitalization
F4605	Aviation STIR
F4606	Field Maintenance

(2) Procurement. Army Commands must obligate funding provided within 60 days of receipt. Field activities will set up separate cost or other accounts to collect Reset obligations and disbursement data to report execution progress to Senior Army leadership.

(3) Capturing Reset Costs. When using supplemental or base appropriation funding to pay for Reset costs, use the appropriate CONOPS or base appropriation MDEP with the appropriate CONOPS FCA.

13. CONOPS Cost Reports

a. Cost Reports. Army reporting agencies will submit monthly cost reports to the Army Budget Office, ATTN SAFM-BUC-I. Detailed CONOPS cost reporting instructions are provided continually throughout the fiscal year. Current procedures, subject to revision, are as follows:

(1) Army Budget Office (ABO) will provide obligation data from DFAS accounting systems by appropriation, operating agency, Functional Cost Account (FCA) code, etc. to all Army reporting agencies and HQDA appropriation sponsors as early as possible (but not later than the 8th calendar day of) each month. Army reporting agencies will crosswalk the data to the Cost Breakdown Structure (CBS) reporting structure and explain their agencies' obligations. The agencies will submit their report to ABO not later than the 12th calendar day of each month.

(2) Reports are required from all Army activities incurring direct appropriated fund costs to support named CONOPS missions.

b. Reporting Requirements. Army reporting agencies that incur direct costs against appropriated funds will report incremental and base budget offset costs for an operation, and will submit monthly cost reports to the Army Budget Office at Budget.Integration@hqda.army.mil


c. Incremental costs. Army reporting agencies are required to capture and report the obligation of all funds (regardless of source) to cover the incremental cost for all contingency operations. Incremental costs are those above the base budget training, operations, and personnel costs. These costs are the result of the contingency operation, and are paid using supplemental or offset funding. Agencies will use the following definitions to capture costs;

(1) Supplemental costs are supported with funds provided via an emergency or supplemental appropriation. Expenditure of these funds must be properly aligned to HQDA-published FCAs.

(2) Offset costs are those funded in base program appropriations but not executed as intended, either to satisfy the immediate needs of the current operation or diverted to meet higher priority requirements. When these funds are diverted to support contingency operations, they must be reported under the applicable FCAs.

(3) Baseline costs are the continuing annual costs of Army operations funded by the Operation and Maintenance and Military Personnel appropriations. Essentially, baseline costs are those costs incurred whether or not a contingency operation took place, and represent programmed and budgeted costs. Examples include scheduled flying hours and training events commensurate with the Combined Arms Training Strategy (CATS). These costs are not reported in the CONOPS cost report.

14. Proponent. The Army Budget Office, Budget Integration and Evaluation Division (SAFM-BUC-I) is the proponent for this guidance. The Contingency Operations Cell can be reached at 703-692-5886/ 6847/ 6840, (DSN 222-), Budget.Integration@hqda.army.mil.


EDGAR E. STANTON III
Major General, U.S. Army
Director, Army Budget

DISTRIBUTION

Comptroller, Army National Guard
Comptroller, Office of the Chief Army Reserve
DRM, Acquisition Support Center
G8, Army Materiel Command
G8, Army Reserve Command
G8, Army Test and Evaluation Command
G8, Criminal Investigations Command
G8, Eight United States Army/ Korea
G8, Forces Command
DRM, Installation Management Command
G8, Intelligence and Security Command
G8, Medical Command
G8, Military District of Washington
G8, National Guard Bureau
G8, Network Enterprise Technology Command
G8, Space and Missile Defense Command
J8, European Command
J8, Southern Command
G8, Surface Deployment and Distribution Command
DCSRM, Training and Doctrine Command
G8, United States Army Central
G8, United States Army North
G8, United States Army Pacific
G8, United States Army South
G8, United States Army Special Operations Command
DRM, United States Military Academy

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